museum program

national endowment
for the arts
guidelines
fiscal year 1977

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Contents

Introduction 1

Application Deadlines 2

General Information
Eligibility 3
State/Regional/National Cooperation 4
Resolution on Accessibility to the Arts for the Handicapped 4
Methods of Funding 5
Application Review Procedure 7
Other Arts Endowment Programs 7
Other Federal Programs for Museums 7

Special Instructions for Completing Applications 8

Funding Categories
Visiting Specialists and Technical Assistance 11
General Programs 12
Museum Purchase Plan 13
Aid to Special Exhibitions 14
Wider Availability of Museums 15
Utilization of Museum Collections 17
Catalogue 18
Conservation 19
Renovation (Security, Storage, Climate Control) 21
Museum Training 22
Services to the Field 23
Fellowships for Museum Professionals 24

Supplementary Information Sheets
For Aid to Special Exhibitions 27
For Museum Purchase Plan 31
Recommendation Forms for Fellowships for Museum Professionals 33

Tax Information on Fellowship Grants 39

Publication and Film List 42

Museum Program Guidelines

Introduction

The Museum Program of the National Endowment for the Arts offers a number of program funding categories designed to:

1) Assist museums in meeting the increased demands for their services by support: of special exhibitions; of installation of the permanent collection; of catalogues or cataloguing; and in making the museum more accessible to its public.

2) Assist in the training and preparation of the professional staff needed by museums to better serve the needs of their public through support of training in museums and universities and through support of short leave programs for museum professionals.

3) Assist museums in preserving their permanent collections through the training of conservators, through conservation of individual objects, and through support of surveys for and installation of security systems, storage facilities and climate control.

4) Assist museums through purchase awards for the acquisition of works of art by living American artists.

The Endowment will consider proposals for specific projects which do not fit into any one or a combination of the programs listed. See General Programs, page 12.

Applications cannot be accepted for operating expenses, new construction, establishing new museums, or the acquisition of works by other than living American artists. All such applications will be returned.

Application Deadlines

	Application Deadline	Notification Date	Earliest Beginning Project Date
Museum Purchase Plan **Aid to Special Exhibitions** **Wider Availability of Museums**	January 2, 1976	June 1976	July 1976
Utilization of Museum Collections **Catalogue**	April 2, 1976	October 1976	November 1976
Museum Training **Conservation** **Renovation (Security, Storage, Climate Control)**	July 2, 1976	December 1976	January 1977
Services to the Field **Fellowships for Museum Professionals**	October 1, 1976	March 1977	April 1977
Visiting Specialists and Technical Assistance **General Programs**	(Applications accepted throughout the year and reviewed quarterly.)		

Applications cannot be accepted after their appropriate deadline date. Requests for an extension must be made *prior* to the appropriate deadline date and only for extenuating circumstances.

Applications are not considered complete unless the supplementary information sheets are completed. These sheets must be submitted with **Museum Purchase Plan, Aid To Special Exhibitions** and **Fellowships For Museum Professionals** applications; the forms are on pages 27 - 37, respectively.

In addition, please *type* name, title, and telephone number of the authorizing official(s), project director, and payee under the signatures on the last page of the application.

General Information

Eligibility

1) By statute, the Endowment is limited to making grants to organizations only if no part of their net earnings inures to the benefit of a private stockholder or an individual and provided donations to such organizations are allowable as charitable contributions under Section 170(c) of the Internal Revenue Code of 1954, as amended. *All organizations are required to submit a copy of their Internal Revenue Service tax exemption determination letter with each application.*

2) Organizations receiving National Endowment for the Arts support must conduct their operations in accordance with the requirements of Title VI of the Civil Rights Act of 1964 and the Rehabilitation Act of 1973, as amended, which bar discrimination in Federally assisted projects on the basis of race, color, national origin or handicap.

3) All laborers and mechanics employed by contractors or subcontractors on construction projects assisted by National Endowment for the Arts grant funds shall be employed and paid in accordance with applicable Federal minimum wage and labor standards (Parts 3 and 5, Title 29, Code of Federal Regulations).

4) Museums, organizations serving museums, organizations providing museum functions, state arts agencies, regional arts groups, and currently employed museum professionals are eligible to apply. The Endowment generally uses the definition of museums developed by the American Association of Museums:

". . .a nonprofit institution essentially educational or esthetic in purpose with professional staff, which owns and utilizes tangible objects, cares for them, and exhibits them to the public in some regular schedule."

Accreditation by the American Association of Museums is not a prerequisite for eligibility.

5) Although there are no restrictions on the number of applications submitted by each organization, the limited funds available to the Endowment make it unlikely that more than one project can receive support under any one category or sub-category.

6) To be eligible for consideration, projects should be of national or regional impact and should have aesthetic and cultural significance. Size of the institution is not a criterion, but rather, the nature of the project and the capacity of the institution to execute the project successfully.

7) In general, to be eligible for consideration, organizations should be in operation two years prior to submitting an application.

8) Although the Endowment welcomes the vitality of new programs and under all conditions encourages applicants to develop *new* sources of funds, applications first and foremost should represent the genuine needs of the applicant organization. *Accordingly, applicants*

may request support to strengthen existing programs. Also, under the **Services to the Field, General Programs, Museum Training, Conservation** (training and regional conservation centers), and **Wider Availability of Museums** categories, support may be requested for the same project for more than one year. In no instance, however, should organizations attempt to extend their programs beyond their capacity to accommodate and sustain the level of proposed expansion.

State/Regional/ National Cooperation

The Endowment actively encourages cooperation among museums, service organizations, state arts agencies, and regional arts groups. Applications may be submitted by any of these groups for projects under the appropriate categories listed in these guidelines. All applications which involve more than one group must include a list of participiting organizations and a letter from each of them confirming its participation.

Resolution on Accessibility to the Arts for the Handicapped

"One of the main goals of the National Endowment for the Arts is to assist in making the arts available to all Americans. The arts are a right, not a privilege. They are central to what our society is and what it can be. The National Council on the Arts believes very strongly that no citizen should be deprived of the beauty and the insights into the human experience that only the arts can impart.

The National Council on the Arts believes that cultural institutions and individual artists could make a significant contribution to the lives of citizens who are physically handicapped. It therefore urges the National Endowment for the Arts to take a leadership role in advocating special provision for the handicapped in cultural facilities and programs.

The Council notes that the Congress of the United States passed in 1968 (P.L. 90-480) legislation that would require all public buildings constructed, leased or financed in whole or in part by the Federal Government to be accessible to handicapped persons. The Council strongly endorses the intent of this legislation and urges private interests and governments at the state and local levels to take the intent of this legislation into account when building or renovating cultural facilities.

The Council further requests that the National Endowment for the Arts and all of the program areas within the Endowment be mindful of the intent and purposes of this legislation as they formulate their own guidelines and as they review proposals from the field. The Council urges the Endowment to give consideration to all the ways in which the agency can further promote and implement the goal of making cultural facilities and activities accessible to Americans who are physically handicapped."
(Adopted by the National Council on the Arts, September 15, 1973.)

Methods of Funding

Program Funds Method

Generally, grants will be made on at least a dollar-for-dollar *matching* basis. Applicants requesting assistance from Program Funds must present evidence in the proper space (Section X) on the application (Project Grant Application/NEA-3 Rev.) that at least one-half of the total cost of the project will be provided by the applicant. Anticipated sources of matching must be identified. Budgeted funds, as well as newly raised funds, may be used for matching in all programs *except* **Museum Purchase Plan.**

Example:

If an applicant requests from NEA	$30,000
Then applicant lists match of at least	30,000
And total project budget reflects at least	$60,000

Treasury Fund Method

When the National Endowment for the Arts was created, Congress included a unique provision in its enabling legislation. This provision allows the Endowment to work in partnership with private and other non-Federal sources of funding for the arts. Designed to encourage and stimulate increased private funding for the arts, the Treasury Fund allows non-Federal contributors to join the Endowment in the grant-making process, generally for projects supported by the Endowment under the established program guidelines.

The Endowment encourages use of the Treasury Fund method as an especially effective way of combining federal and private support, and as an encouragement to all potential donors, particularly those representing new or substantially increased sources of funds.

The Endowment may accept gifts in the form of money and other property. Bequests may be made to the Endowment as well. Donations to the Endowment are generally deductible for federal income, state, and gift tax purposes.

Gifts may be made to the Endowment for the support of a nonprofit, tax-exempt, cultural organization which has been notified that the Endowment intends to award it a grant under its regular program guidelines—organizations such as a museum, a symphony orchestra, a dance, opera, or theatre company—or for an Endowment program, such as fellowships, touring, conferences, or workshops.

When a restricted gift is received it frees an equal amount from the Treasury Fund, which is then made available to the grantee in accordance with the terms and conditions of the grant.

The Endowment also accepts unrestricted gifts to be used for projects recommended to the Chairman by the National Council on the Arts.

How a Treasury Fund Grant is Arranged

Those interested in giving for a specific purpose should note the step by step process described below.

1) If a project is eligible for consideration under the Museum Program guidelines the applicant submits to the Endowment a formal application, which may include a list of potential donors.

2) The application is reviewed first by the Museum Advisory Panel and then by the National Council on the Arts and is recommended for approval or rejection. Based on these recommendations, the Chairman makes the final determination and notification is sent to the applicant.

3) If the grant award is approved, the applicant then requests that the donors forward their gifts to the National Endowment for the Arts in the form of a gift transmittal letter specifying the amount and restricted purpose of the donation (i.e. the name of the applicant and specific project supported), and date by which payment will be made to the grantee organization (see below).

Handling Procedures

In order to simplify handling procedures for restricted donations which are to be matched by the Treasury Fund, grant recipients will receive payment directly from the donor (in cash or negotiable securities) on all restricted Treasury Fund gifts to the Endowment. Under this method, the following procedures apply:

1) Gift transmittal letter is received by the Endowment from donor with above specified information.

2) Upon receipt of payment on the gifts, grantee provides the Endowment with evidence of receipt of such payment as follows:

- In the case of individual gifts of less than $5,000, grantee will forward to the Endowment, a list of donor's names, addresses, and amounts received, certified by an official of the organization and notarized.

- In the case of individual gifts of $5,000 or more, grantee will forward to the Endowment, within the grant period, a photostatic copy of the instrument of payment, i.e. the check or negotiable securities, with a covering letter.

3) In cases where benefit proceeds are to be utilized for purposes of the Treasury Fund, evidence, such as benefit announcement circulars, invitations, posters, etc. (which indicate donors had prior knowledge that their contributions would be used for the Treasury Fund) must be retained by grantee as evidence of donors' intent. In these cases, the grantee organization will forward to the Endowment, within the grant period, a notarized letter requesting release of the

Treasury matching funds, signed by an appropriate official, certifying that the benefit was held on a specified date, yielded a specified sum for Treasury Fund gift purposes related to the grant in question, and that evidence of the benefit will be retained by grantee organization in its files.

4) In all cases, donors are to make payment on gifts at least 60 days prior to termination of the grant period, and grantee organizations will provide the Endowment with evidence of receipt of payment on gifts at least 30 days prior to the termination of the grant period.

For further information, contact the Office of General Counsel, National Endowment for the Arts, Washington, D.C. 20506.

Application Review Procedure

All applications will be evaluated with the following criteria in mind:

1) The significance and the qualitative level of the project.

2) The ability of the museum staff to undertake and successfully execute the project.

3) The degree and nature of potential local, regional and national impact of the project.

4) The evident need for the project in relation to the museum's total program.

5) A realistic appraisal of anticipated costs and income related to the project.

The Endowment's Museum Program staff initially reviews applications. They are subsequently reviewed and considered by special committees, the Museum Advisory Panel and the National Council on the Arts. Upon recommendation of these bodies and action by the Chairman of the National Endowment for the Arts the applicant will be notified in writing by the Endowment. Details of the grant award procedure are explained in the letter of notification.

Other Arts Endowment Programs

Applicants may be interested in other Arts Endowment Program such as Architecture + Environmental Arts, Dance, Expansion Arts, Music, Public Media, Theatre and Visual Arts. *Guide to Programs,* explaining all of the Endowment's programs, eligibility requirements, application deadlines may be obtained by writing Program Information, National Endowment for the Arts, Washington, D.C. 20506. Guidelines and application forms may be obtained only by contacting the appropriate Program office(s), National Endowment for the Arts, Washington, D.C. 20506.

Other Federal Programs for Museums

National Endowment for the Humanities
Division of Public Programs
Museum Program
Washington, D.C. 20506

National Museum Act
Smithsonian Institution
Washington, D.C. 20560

National Science Foundation
Washington, D.C. 20550

Special Instructions for Completing Applications

1) All requests must be submitted in triplicate (xerox copies are acceptable) according to instruction of the Endowment's official application form (Project Grant Application/NEA-3 Rev. or Individual Grant Application/NEA-2 Rev.). Please follow closely the instruction sheet attached to your application and supply all information requested. Use the check list at the end of the application form to be certain that you have supplied all the information necessary for prompt processing and consideration of your applications. Also please complete the acknowledgement card. Failure to do so will result in unavoidable delays that may adversely affect consideration of your proposal.

2) Each request must be on a separate form. Multiple requests on one form will be returned.

3) Inquiries regarding program interests or application content should be directed to the Museum Program, (202)634-6164. Questions of a fiscal nature should be directed to the Grants Office (202)634-6160.

4) *Applications must be submitted by the institution or association named in the IRS letter of determination of tax-exemption.*

5) *Period of Support Requested/Grant Period (Section III)*: Period of support requested is the span of time necessary to plan, execute, and close out the proposed project. Applicants are urged to verify the terms for the grant period in categories for funding described later in this booklet, e.g. Museum Purchase Plan. Generally, the Endowment limits its financial participation in any project to no more than 12 months. However, exhibition, catalogue, museum training, conservation and/or renovation projects that exceed 12 months will be considered provided the application is accompanied by a schedule indicating when proposed expenditures will be incurred.

6) *Project Description (Section IV)*: The project description should be brief but specific. Spell out concrete details. All essential elements of the proposal must be included in a concise project summary in the space provided on the application. If this section is left blank, the application will be returned. Before completing this section be sure to read the *How to Apply* section of the appropriate category and include the information that is requested. If all pertinent information can not be included in the space provided on the application form, attach additional pages (no more than five) to describe your project completely. If you are applying under the **Museum Purchase Plan, Aid to Special Exhibitions** or **Fellowships for Museum Professionals** category, be sure to complete the appropriate Supplementary Information Sheets. Applications without the Supplementary Information Sheets will not be considered complete and will not be processed.

Note: Additional information may be supplied with the application such as catalogues, brochures, photographs or annual reports. This material will not be returned. Submit those materials that will be informative and helpful to the Panel in evaluating your proposal.

7) *Budget (Section VI and IX)*: Budget estimates should cover the total project costs. In all applications, including those with total project costs under $20,000, provide a breakdown on salaries, travel, and all other categories in the budget, including entries under other. Travel items on the budget should be substantiated with a statement of the official policy of the institution and the specific nature of the travel. In general, the Endowment does not fund the acquisition of permanent equipment (exceptions: **Conservation** and **Renovation/ Security, Storage Climate Control**).

If your project includes permanent equipment (to be listed under category Special), justify this acquisition. In the justification, describe the use of the equipment once the project is terminated and include costs of the equipment if you were to rent it. If your budget includes a fee(s) for a consultant(s) to be listed under category Other), in the project description identify the consultant(s), describe his qualifications and document his willingness and availability to do the project.

Indirect Costs (Section VIB and IXB) are those costs (general and administrative) which must be apportioned to each project of the applicant organization. The Endowment does not advocate a single method of apportionment. The Endowment's sole criterion is that the proposed project carry no more or less than its fair share of those indirect costs not set out as direct costs in some other section of the application. The amount of indirect costs must be supported by an explanation of the method used to compute it and, where possible, reference amounts that can be supported by the prior year's financial statements which should accompany the application. If you use indirect costs in projecting your budget, do not assume that automatic recognition will be given to the figure indicated.

Circular Publication #(02)72-28, Department of Health, Education and Welfare, and *Document 1-55,* National Foundation on the Arts and the Humanities are available through the Audit Supervisor, National Foundation on the Arts and the Humanities, 806 Fifteenth Street, N.W., Washington, D.C. 20506 (202) 382-7314.

8) *Total Amount Requested from National Endowment for the Arts (Section VII)*: The General Range of Grants listed in the program descriptions are approximate. Please round the amount requested to nearest $100 (i.e. $100, $200, $300) and make sure that your request is for no more than 50% of the total project costs. Please be sure to complete this section. Applications must be returned if this section is not completed.

9) *Contributions, Grants, and Revenue (Section X)*: All applicants must complete this section of the application. The matching funds plus the amount requested from the National Endowment for the Arts *must* equal the total project costs. The Endowment does not require that the applicant have in hand at the time of application those matching funds listed under Contributions, Grants, and Revenue. However, the applicant is asked to list the possible sources and amounts of such anticipated funds.

10) *Certification (Section XII)*: The application must be signed by an official with legal authority to obligate the applicant organization. In addition, please type name, title, and telephone number of the authorizing official(s), project director, and payee under the signatures.

11) Applications *must be postmarked* no later than the deadline date for the program under which you are applying. Applications (three copies) and appropriate **Supplementary Information Sheets** for **Museum Purchase Plan,** and **Aid to Special Exhibitions** (three copies) should be returned to the Grants Office, National Endowment for the Arts, Washington, D.C. 20506.

Additional information and application forms may be obtained from the Museum Program, National Endowment for the Arts, Washington, D.C. 20506, (202) 634-6164.

Visiting Specialists and Technical Assistance
(Applications accepted throughout the year and reviewed quarterly.)

This program category provides *matching* grants for temporary consultation services for a specific project. As the title of the program implies, the Visiting Specialist should be:

1) A person of considerable expertise.

2) A person not in the employ of the applicant institution.

3) A person who is *not* to be considered as permanent staff but rather a person who can make a significant contribution to the applicant institution during a brief tenure.

Some possible projects are:

1) Research on the permanent collection.

2) Preparatory research for projected exhibitions.

3) Development of improved methods of museum operations, such as administration, registration, installation techniques, including lighting, handling and storage.

4) Establishment of suitable museum library systems.

5) Studies to determine the changes necessary to make the building more accessible to the physically handicapped.

6) Plans for membership drives and other fund raising activities.

7) Guidance for better education and public service programs.

8) Development of coordinated graphics program.

Technical Assistance (Pilot)
Assistance will be provided on a matching basis to state arts agencies for technical assistance within their states in areas such as designer-installer, cataloguer, etc.

Applications for other types of museum consultation services and technical assistance will also be considered. Note: Applications for cataloguing all or a part of the permanent collection or for preparing catalogue copy for eventual publication will be considered under the **Catalogue** category, see page 18. Applications for surveys of conservation needs of museum collections will be considered under the **Conservation** category, see page 19. Applications for engineering surveys will be considered under the **Renovation (Security, Storage, Climate Control)** category, see page 21.

Deadline
Applications are accepted throughout the year and reviewed quarterly. Seven months should be allowed for application review and notification.

Grant Period and Notification
Notices of approval or rejection will be sent no earlier than seven months after receipt of application. Programs should not be scheduled to begin before notification.

General Range of Grants
Up to $15,000.

How to Apply
Please provide the following information in the project description (Section IV). (Attach no more than five additional pages if necessary.):

1) Describe the project and the urgency of the need for a visiting specialist.

2) How is the project related to the other activities of the museum?

3) Identify the specialist and indicate his/her qualifications or attach a resume (three copies). If you are considering a number of people for this project, submit their names and a description of their qualifications. In all cases, document the availability of the specialist.

General Programs
(Applications accepted throughout the year and reviewed quarterly.)

The Endowment will consider proposals for specific projects which do not fit into any one or a combination of the categories listed. These grants will be awarded generally on a *matching* basis. Applications will not be accepted for operating expenses, construction, the funding of new museums or acquisition except under **Museum Purchase Plan.**

Deadline
Applications are accepted throughout the year and reviewed quarterly. Seven months should be allowed for application review and notification.

Notification
Notices of approval or rejection will be sent no earlier than seven months after receipt of application. Projects should not be scheduled to begin before notification.

General Range of Grants
Up to $20,000.

How to Apply
Please provide the following information in the project description (Section IV). (Attach no more than five additional pages, if necessary.):

1) The qualifications of person(s) involved in the project.

2) The unique characteristics of the project.

3) If this is an experimental or research project, the plans for disseminating information about the results of the project.

Museum Purchase Plan (Deadline: January 2, 1976)

This program category provides *matching* grants of $5,000, $10,000, $15,000 or $20,000 to museums for the purchase of works by living American artists. The objectives of the program are to encourage museums to add to their collections of contemporary American art, to create and expand public response to works by living artists through display of their works, to raise new funds for this purpose specifically, and to provide direct financial assistance for artists.

Among the types of art works that might be purchased are paintings, sculptures, photographs, graphic, folk and craft arts, industrial designs, costume and fashion design, and film prints by independent filmmakers. Applications are to be limited to one application from each museum per fiscal year. The application may include support of acquisitions of different media.

The terms of the grant are as follows:

1) The grant and matching funds must be used for the direct costs of purchasing two or more works by living American artists. Insurance, crating, shipping, installation, salaries and travel costs are not to be included.

2) Museum may apply for a $5,000, $10,000, $15,000 or $20,000 grant. The funds must be *matched* on a dollar-for-dollar basis from *new* money raised during the grant period specifically for this purpose. Matching funds must not come from already budgeted funds and must be from non-Federal sources.

3) Museums receiving acquisition funds agree that no work of art purchased under the Museum Purchase Plan will be de-accessioned or otherwise disposed of during the life-time of the artist except by exchange to the artist for another work or works.

4) The grant period will be from July 1, 1976 through June 30, 1977. If more time is needed the grant period may extend through June 30, 1978.

Deadline

Applications and **Supplementary Information Sheets** must be postmarked no later than January 2, 1976.

Notification

Projects should not be scheduled to begin earlier than July, 1976. Also, the new funds raised specifically for the purpose of matching this grant may not be *received* before the beginning of the project. Applicants may wish to identify possible sources of new funds on their applications. Notices of approval or rejection will not be sent before June 1976.

How to Apply
1) Previous **Museum Purchase Plan** recipients are eligible provided a final report on an earlier grant has been submitted to the Museum Program. If a final report has not been submitted, a copy must be submitted with the application.

2) Be sure to complete and return with your application the **Museum Purchase Plan Supplementary Information Sheet**. See page 31.

Aid to Special Exhibitions
(Deadline: January 2, 1976)

This program category provides matching grants to organize temporary exhibitions of aesthetic and cultural significance. Matching grants may be available, especially in the case of smaller museums, to borrow exhibitions. Expenses for planning and organizing the exhibition, catalogue, services of an outside specialist and related events (excluding costs of opening reception) may be included in the total budget.

For touring exhibitions, the applicant (organizing institution) must indicate on the Supplementary Information Sheets how rental fees will be reduced if an Endowment grant is awarded. If a museum takes an exhibition that was funded by an Endowment grant, the applicant may include costs for installation and related events but not the rental fee. If, however a museum takes an exhibition that was not initially funded under an Endowment grant, it may include costs for installation, related events and the rental fee.

Applications for temporary exhibitions of the permanent collection should be submitted under the **Utilization of Museum Collections** category.

Deadline
Applications and **Supplementary Information Sheets** must be postmarked no later than January 2, 1976.

Grant Period and Notification
Projects, which may include initial planning, should not be scheduled to begin earlier than July 1976. The grant period may exceed 12 months. Notices of approval or rejection will not be sent before June 1976.

General Range of Grants
Up to $75,000 for organizing institutions. Up to $20,000 for participating institutions. Grant amounts exceeding $30,000 will generally be made through the Treasury Fund Method (see page 5).

How to Apply

1) If a grant is awarded for an exhibition that includes catalogues, the grantee is required to deposit 125 complimentary copies of the catalogue with the USIA for distribution to their libraries abroad. Applicants are requested to make appropriate adjustment for the 125 copies in the budget.

2) Please be sure to complete and return with your application the **Aid to Special Exhibitions Supplementary Information Sheets**. See page 27.

Wider Availability of Museums
(Deadline: January 2, 1976)

This program category provides grants for projects that make museums more widely available to the public. Assistance is available in the following three areas:

Category I: Community Programs

This category is directed toward encouraging full community participation in the activities of museums. This category is broadly conceived and includes the following means for heightening audience awareness:

- Taking the museum to its audience. (Example: mobile units; "satellite museum")
- Bringing the audience to the museum.
- Making information available in bi-lingual form.

Special attention will be directed to programs designed for the disadvantaged, handicapped or aged. Each proposal whether from a single museum or a cooperating group of museums must clearly indicate in what way or by what means the museum is to be made more widely available to its public. Proposals containing provisions for long-range continuity and effective evaluation will be given special consideration.

Category II: Cooperative Programs

This category is designed to encourage and to assist cooperation between museums and between museums and state arts agencies or other organizations. Such projects might include:

- Long term loans from one institution to another.
- Sharing collections among a group of institutions.
- Shipping and traveling services coordinated by an arts agency acting on behalf of and in cooperation with museums in the area.
- Other services.

Category III: Museum Education
This category is designed to aid museums in fulfilling as effectively as possible their educational roles. Support will be provided, for example, to projects that seek ways to upgrade the quality of the museum experience, that seek ways to adapt for museum use educational techniques that were designed for the classroom, or that expand or explore effective approaches to museum education. Support can also be provided to existing projects that have been tested on a limited basis (perhaps as a pilot program) and are now judged by the applicant museum to have wider applicability.

Grants will generally be awarded on a matching basis. This program category does not support the creation of a new museum, operating expenses, construction or acquisition.

Deadline
Applications must be postmarked no later than January 2, 1976.

Grant Period and Notification
Projects should not be scheduled to begin earlier than July 1976. Notices of approval or rejection will not be sent before June 1976.

General Range of Grants
Up to $60,000. Grant amounts exceeding $30,000 will generally be made through the Treasury Fund Method. See page 5.

How to Apply
Please provide the following information in the project description (Section IV). (Attach no more than five additional pages, if necessary.):

1) Describe how this project relates to the museum's purpose, direction and past performance.

2) Please indicate staff who will implement program and their qualifications.

3) If you previously received an Arts Endowment grant for this project, be sure to include a copy of the Interim of Final Report with this application, if it has not already been submitted.

4) How will the program be funded in the future?

Utilization of Museum Collections
(Deadline: April 2, 1976)

This program category provides *matching* grants to assist museums in using their collections in imaginative ways for the benefit of the whole community they serve. The program provides funds for the innovative installation of permanent collections in museum galleries, or for the establishment of study-storage centers. Permanent collections may be construed to mean collections formerly in storage that are now to be put on view, recently received or acquired collections, objects presently on view that are now to be brought together or to be more effectively presented. Installation may be construed to include the materials and appurtenances requisite to effective presentation of the collection. Installation may not include major structural modifications of the building.

Please Note
1) Application for temporary exhibitions of the permanent collection should be submitted under this category and *not* under **Aid to Special Exhibitions.**

2) Applications for costs of a catalogue or handbook to be produced in conjunction with a project supported under this category should be submitted under **Catalogue.**

Deadline
Applications must be postmarked no later than April 2, 1976.

Grant Period and Notification
The project should not be scheduled to begin earlier than November 1976. Notices of approval or rejection will not be sent before October 1976.

General Range of Grant
Up to $75,000. Grant amounts exceeding $30,000 will generally be made through the Treasury Fund Method. See page 5 .

How to Apply
Please provide the following information in the project description (Section IV). (Attach no more than five additional pages, if necessary.):

1) Be sure to identify the collection to be installed (has it ever been exhibited?) and the individual(s) who will be responsible. What are the qualifications of the person(s) involved?

2) Include drawings of the proposed installation.

3) How is the project related to your museum's purpose and direction and its existing programs and resources?

4) Indicate any particular circumstances which give this project high priority in the museum's activities.

5) Has the museum previously undertaken similar projects? If so, describe them.

Catalogue
(Deadline:
April 2, 1976)

This program category is designed to assist in the cataloguing of collections and in the publication of catalogues or handbooks on permanent collections of aesthetic and cultural significance by matching grants. Grants are available in the following areas:

Cataloguing

1) Cataloguing of uncatalogued or inadequately catalogued permanent collections. Applicants are urged to consider a format that can later be transferred to one of the existing data systems.

2) Duplication of traditional catalogue information; conversion to machine readable form. Only a few *pilot* grants will be made for the computerization of museum catalogues. These will be made primarily on a *pilot* basis and judged for the applicant's ability to provide follow-up documentation on the value of computerization and the problems and costs that are encountered. Applicants should indicate the existing computer program they intend to use.

Publication

1) Research and preparation of catalogue copy for publication. Services of an outside consultant may be included in the budget, if applicable.

2) Publication of scholarly catalogues or handbooks of the whole or part of the permanent collection.

Where appropriate, applicants may wish to combine research and publication in the same application.

Deadline

Applications must be postmarked no later than April 2, 1976.

Grant Period and Notification

The project should not be scheduled to begin earlier than November 1976. The grant period may exceed 12 months. Notices of approval or rejection will not be sent before October 1976.

General Range of Grants

Up to $30,000.

How to Apply

Please provide the following information in the project description (Section IV). (Attach no more than five additional pages, if necessary.):

1) The evident need for the project in relation to the museum's total need.

2) A checklist or representative sample of the collection to be catalogued.

FISCAL 1977

3) The qualifications of the cataloguer.

4) If you have catalogues of whole or part of the collection, submit a copy with your application. (Note: These will not be returned.)

5) How many catalogues or handbooks will be published? Who will have the copyright? Please indicate approximate number of pages, black/white and color illustrations in the catalogue.

6) If royalties are anticipated, please indicate amount.

7) If a grant is awarded for a catalogue publication project, the grantee is required to deposit 125 complimentary copies of the catalogue with the USIA for distribution to their libraries abroad. Applicants are requested to make appropriate adjustments for the 125 copies in the budget.

Conservation
(Deadline: July 2, 1976)

This program category which provides matching grants for conservation projects is designed to achieve three objectives:

1) *Training in Conservation:* To encourage and assist in the training of conservators to meet the needs of American museums.
a) support for existing training centers (grants up to $75,000).
b) assistance for new training centers (grants up to $100,000).
c) support for short-term training workshops for museum staff (grants up to $10,000).
d) support for master-apprentice internship programs (grants up to $10,000).

2) *Regional Conservation Laboratories:* To encourage and assist in the formation or expansion of regional conservation laboratories by which a number of museums can obtain services they could not afford singly. The formal relation between museums and the laboratory must be documented.
a) assistance for existing regional laboratories to increase capacity (grants up to $30,000).
b) assistance for new regional centers (grants up to $80,000).

3) *Assistance to Museums for Conservation Work on Collections:* To encourage and assist museums in planning for conservation and/or treatment of collections.
a) technical consultation for planning programs for museum conservation work (grants up to $10,000).
b) implementation of conservation treatment (grants up to $10,000).
Due to limited funds this category offers support for special needs only. Generally, support will not be offered for in-house conservation projects, including staff support and purchase of equipment.

Deadline
Applications must be postmarked no later than July 2, 1976.

Grant Period and Notification
Projects should not be scheduled to begin earlier than January 1977. The grant period may exceed 12 months. Notices of approval or rejection will not be sent before December 1976.

General Range of Grants
Grant amounts exceeding $30,000 will generally be made through the Treasury Fund Method. See page 5.

How to Apply
For Conservation Training Applications: Please provide the following information in the project description (Section IV). (Attach no more than five additional copies, if necessary.):

1) The anticipated number of students.

2) Describe the placement of the most recent graduating class.

3) Describe the qualifications of the teaching staff.

4) Describe the conservation facilities.

5) If you previously received an Arts Endowment grant for this project, include a copy of the interim or final report with this application, if it has not already been submitted.

For Regional Conservation Laboratories Applications: Please provide the following information in the project description (Section IV). (Attach no more than five additional copies, if necessary.):

1) Describe the nature of your regional laboratory—cooperative association, confederation, etc.

2) List the organizations you propose to serve. Have you received their agreement? If so, please attach copies.

3) List your staff and briefly describe their qualifications.

4) Describe your facilities and equipment.

5) How soon do you expect to be self-supporting?

6) If you previously received an Arts Endowment grant for this project, include a copy of the interim or final report with this application, if it has not already been submitted.

For Conservation of Collections Applications: Please provide the following information in the project description (Section IV):

1) Describe your conservation needs.

2) Where will the work be done and who is your conservator (consultant for planning)? Please describe his/her qualifications.

3) Identify the work(s) to be treated and describe the nature of the treatment. If possible, please submit a condition report.

4) What sum have you budgeted for the last three years for conservation of the permanent collection?

Renovation (Security, Storage, Climate Control) (Deadline: July 2, 1976)

This category is designed to assist museums in preserving collections of aesthetic and cultural significance. It encourages renovation of facilities for security, storage and climate control in existing structures, placing greater emphasis on storage facilities and security systems. Funds are not available for new construction; nor for the addition to, or improvement of climate control systems in structures completed since 1971; nor for the renovation of gallery spaces except when directly related to climate control, security systems or storage facilities. Assistance is available within the following areas:

Survey

1) Consultation services to assess renovation needs in areas of security, storage, and climate control and to suggest concrete measures to alleviate those needs. All grants for consultant's services will be awarded on at least a dollar-for-dollar matching basis.

2) Studies and working drawings for architectural and other changes necessary to accommodate the handicapped.

Installation

Where surveys have already been completed, including a projected plan of renovation and cost estimates, the Endowment will consider funding renovation projects.

Note: All such grants will be awarded on the basis of at least three dollars from non-federal sources for every dollar of Endowment funds, i.e. the National Endowment for the Arts will be providing no more than 25% of the total project costs, and in most cases, much less. Grants will be made through the Treasury Fund Method. Applicants are encouraged to document their ability to use this method, whenever possible. Please see page 5.

Deadline

Applications for this program must be postmarked no later than July 2, 1976.

Grant Period and Notification
Projects should not be scheduled to begin earlier than January 1977. The grant period (installation projects only) may exceed 12 months. Notices of approval or rejection will not be sent earlier than December 1976.

How to Apply
For Survey Applications: Please provide the following information in the project description (Section IV). (Attach no more than five additional pages, if necessary.):

1) Describe your collection.

2) Who will do the survey? Submit copies of the estimates.

For Installation Applications: Please provide the following information in the project description (Section IV). (Attach no more than five additional pages, if necessary.):

1) Describe your collection.

2) Who will do the installation? Submit copies of the survey and bids or contracts.

Museum Training
(Deadline: July 2, 1976)

This program category provides grants for the preparation of well-trained museum professionals. Grants in support of museum training are awarded to museums and universities on at least a dollar-for-dollar matching basis. Priority will be given to proposals which specifically include training for people from minority groups. Generally, the following types of projects will be considered for assistance:

1) Graduate level programs in curatorial training, museum administration or museum education, conducted by universities, museums or both.

2) Internships or other professional training provided by a museum. Specific programs designed to advance staff professionally will also be considered. For example, the program can support museum career training for persons who are suitably prepared in an appropriate discipline but who lack museum expertise. The program can also assist in providing in-house training to prepare permanent staff for more responsible positions.

3) A few undergraduate programs especially those directed toward minorities or unique disciplines.

Deadline
Applications must be postmarked no later than July 2, 1976.

Grant Period and Notification
Projects should not be scheduled to begin earlier than January 1977. The grant period may exceed 12 months. Notices of approval or rejection will not be sent before December 1976.

General Range of Grants
Up to $60,000.

How to Apply
Please provide the following information in the project description (Section IV). (Attach no more than five additional pages if necessary.):

1) The number of students.

2) Teacher/student ratio.

3) Qualifications of the teacher(s) involved.

4) Description of intern program or of any other "on the job" training.

5) Placement of most recent graduating class.

6) Syllabus of the courses.

7) If you have previously received an Arts Endowment grant for a training program, be sure to include a copy of the interim or final report with this application, if you have not already sent it to the Endowment.

Services to the Field (Deadline: October 1, 1976)

This program category is designed to assist groups and organizations which provide services to the field such as research, publications, workshops. These grants will be awarded generally on a *matching basis*.

Deadline
Applications must be postmarked no later than the deadline of October 1, 1976.

Grant Period and Notification
Projects should not be scheduled to begin earlier than April 1977. Notices of approval or rejection will not be sent before March 1977.

General Range of Grants
Up to $30,000.

How to Apply
Please provide the following information in the project description (Section IV). (Attach no more than five additional pages, if necessary.):

1) The qualifications of person(s) involved in the project.

2) How will the project benefit the field?

Fellowships for Museum Professionals (Deadline: October 1, 1976)

Fellowships for museum professionals are to be awarded to professional members of museum staffs so that they may take leaves of absence for periods ranging from *one to twelve months in order to conduct independent study or research,* travel, write, engage in community projects, or in other ways improve their professional qualifications. *Fellowships are not awarded to cover expenses while enrolled in formal courses of study, workshops, seminars or conferences.* Proposals must be for specific projects and must clearly demonstrate in what way the leave of absence will improve the applicant's professional qualifications. Proposals designed to be of direct benefit to the employing institutions should be made by the institution under the appropriate category and not by the individual.

Deadline
Applications must be postmarked no later than the deadline of October 1, 1976.

Grant Period and Notification
Projects should not be scheduled to begin earlier than April 1977. Notices of approval or rejection will not be sent before March 1977.

Eligibility
Professional museum staff members of exceptional talent in areas such as administration, curatorial work, conservation or education.

General Range of Grants
Grants will not exceed $20,000 and in most cases will be considerably less. Grants will be made to individuals on a non-matching basis with amounts varying according to the salaries of the applicants, travel requirements and the materials necessary for completion.

How to Apply
1) Applicants should use the "Individual Grant Application/NEA-2 (Rev.)."

2) Each application should contain a description of the proposed project, an itemized budget including a salary item, travel (please provide a detailed breakdown of costs), and materials, if necessary.

3) Applicants should indicate a specified period of time for the leave of absence.

4) Complete the Career Summary Section of the application and/or attach a resume.

5) Enclose a statement from the director of the museum to the effect that the museum is willing to grant the applicant a leave of absence for the specified time.

6) Have three people complete the recommendation form (see page 33) and forward them to the Museum Program, National Endowment for the Arts, Washington, D.C. 20506, Attn: Fellowships for Museum Professionals.

Taxability of Fellowships

The tax information on page 38 has been reprinted for your information. The Endowment cannot advise you as to the deductibility of all or any portion of a fellowship. Advice should be sought from your own tax counselor or local Internal Revenue Service Office.

Aid to Special Exhibitions Supplementary Information Sheets

Please fill in this form and return it in triplicate with your application. The information will be most helpful to the Museum Advisory Panel in making its recommendations. If applicants wish to supply additional information they should submit no more than one page (8-1/2" x 11") with the Supplementary Information Sheets.

Name of Applicant: _____

1) Provide the title and dates of the exhibition and the purpose and significance of the exhibition (i.e. why it is important this particular exhibition be executed and specific reasons why your museum should do this exhibition).

Title:

Dates:

2) How does this exhibition fit into your exhibition policies and direction?

3) What individual will undertake the organization of the exhibition and/or catalogue? Please briefly describe his/her qualifications with particular emphasis on this exhibition.

4) List major works that will be included or are being considered and indicate degree of commitment of loaning institutions. Approximately how many works will be in the exhibition?

5) Will the exhibition travel, and where? (Possibility of shared costs?) Will the exhibition circulate? If so, list exhibitors. Will costs be evenly shared by participating museums? At what cost? If the exhibition will be available on a rental basis, what will the fee be (a) if this exhibition is assisted by the Arts Endowment? (b) if it does not receive Arts Endowment assistance?

Aid to Special Exhibitions Supplementary Information Sheet - 2

Name of Applicant:_____

6) Please describe what security measures will be undertaken to protect works in the exhibition?

a) Qualifications of personnel supervising and handling, packing, and installing.

b) Fire protection system:

c) Atmosphere control system:

7) Please describe any special methods that will be employed to enhance public response to the exhibition.

8) How many catalogues, brochures or pamphlets related to the exhibition will be published? Who will have copyright? Indicate approximate number of pages, black/white and color illustrations in the catalogues.

9) Please list anticipated revenues from this exhibition.

a) Admission charges to exhibition _____

b) Sale of catalogues/royalties _____

c) Other _____

Total _____

Museum Purchase Plan Supplementary Information Sheet

Please fill in this form and return it in triplicate with your application. The information will be most helpful to the Museum Advisory Panel in making its recommendations. If applicants wish to supply additional information, they should submit no more than one page (8-1/2" x 11") with the Supplementary Information Sheets.

Name of Applicant: _____

1) Please describe the types of works or specific works that might be acquired with the purchase funds. If you are unable to identify the works of art you might purchase, submit a list of artists you are considering.

2) What recent exhibitions of contemporary American art have been organized at your museum? Please send catalogues of the former (one of each exhibition) if possible.

3) Please list a number of the more important works by contemporary American artists purchased by your museum within the last three years.

4) What person would be responsible for selecting works purchased under this plan? Please describe their qualifications.

Recommendation for Applicant under the Fellowship for Museum Professionals Program

Name of Applicant:_____ (please type)

How long have you known the applicant? Please comment on the applicant's project and her/his ability to fulfill her/his commitment. Do you think that this project will improve the applicant's professional qualifications? (If you need additional pages, please attach.)

Name:_____ (please type)
Address: _____
_____

Signature_____ **Date** _____

If the applicant filed her/his application under the October 1, 1976 deadline, this form should be returned by October 15, 1976. Please return this form to Museum Program, National Endowment for the Arts, Washington, D.C. 20506. Attn: Fellowships for Museum Professionals.

Note to Applicant: Be sure to attach description of proposed project to this form.

Recommendation for Applicant under the Fellowship for Museum Professionals Program

Name of Applicant:_____ (please type)

How long have you known the applicant? Please comment on the applicant's project and her/his ability to fulfill her/his commitment. Do you think that this project will improve the applicant's professional qualifications? (If you need additional pages, please attach.)

Name:_____ (please type)
Address: _____
_____

Signature _____ **Date**_____

If the applicant filed her/his application under the October 1, 1976 deadline, this form should be returned by October 15, 1976. Please return this form to Museum Program, National Endowment for the Arts, Washington, D.C. 20506. Attn: Fellowships for Museum Professionals.

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Name:_____(please type)
Address:_____
_____

Signature_____**Date**_____

If the applicant filed her/his application under the October 1, 1976 deadline, this form should be returned by October 15, 1976. Please return this form to Museum Program, National Endowment for the Arts, Washington, D.C. 20506. Attn: Fellowships for Museum Professionals.

Note to Applicant: Be sure to attach description of proposed project to this form.

Tax Information on Fellowship Grants

Fellowships

A fellowship grant generally means an amount paid or allowed to, or for the benefit of, an individual to aid him in the pursuit of study or research. The term also includes any amount received in the nature of a family allowance as a part of a fellowship grant.

A "research fellowship" grant awarded by the American Heart Association, Inc., to aid individuals in pursuing further training subject to the approval of the Association, qualifies as a fellowship grant.

However, "established investigatorship" awards given to individuals who have the ability to conduct independent research in the cardiovascular field are not fellowship grants since the primary purpose of the research activities is to benefit the grantor's program rather than to train the recipients.

Payments to National Teacher Corps teacher interns during training and in-service periods do not qualify as fellowships.

An award made by the National Foundation on the Arts and Humanities, an independent agency in the Executive Branch of the U.S. Government, to aid an individual in completion of his novel in progress, qualifies as a fellowship grant since it enables him to pursue a program of research, interpretation or original thought. Similarly, grants-in-aid by a tax-exempt foundation to creative writers to enable them to pursue their artistic talents without concern for making a living qualify as fellowship grants.

Compensation for Services

Payments that represent compensation for past, present, or future services performed by you are not excludable from gross income.

If the amounts you receive represent payment for services that are subject to the **supervision or direction of the grantor,** they do not qualify as "scholarships" or "fellowship" grants.

"Supervision or direction of the grantor" implies that the services are so subject to the grantor's discretion that they primarily benefit the grantor and only secondarily serve as an educational or research opportunity for the grantee.

In this context "supervision or direction of the grantor" goes beyond the supervision or direction which normally characterizes a student-teacher or instructor-trainee relationship.

Example 1. The constant direction or supervision a Certified Registered Nurse Anesthetist gives a student nurse so the student may receive the required clinical training to graduate is not "supervision or direction of the grantor" which would classify the compensation as primarily for the grantor's benefit and disqualify it as a scholarship or fellowship.

Example 2. A university established a work program as a requirement for a Bachelor of Science degree. Under the program the university assisted the students in securing outside employment.

Upon employment, it was solely within the discretion of the outside employer to determine what a student's activities were to be, based on the employer's needs. The students were paid amounts which equalled amounts received by regular employees with the same background.

Since the students were solely subject to the direction and supervision of the outside employer, their compensation could not be excluded from gross income as a scholarship or fellowship grant.

When resident physicians are paid stipends for medical research at a hospital and this research is optional, subject to the approval of the director of training, and the research findings are sometimes used in formulating management or treatment programs, the stipends are additional compensation and not scholarships or fellowship grants, since the duties performed primarily serve the operational needs of the hospital.

Amounts received by students for services performed on a research project, which a university contracted to perform for a consideration, are compensation regardless of how such consideration is designated. Such amounts are not converted to scholarships or fellowship grants merely because the research can be used for credits toward degrees or may be required to obtain a degree. Normally, if the services are required of **all** candidates for a particular degree (whether or not recipients of scholarships or fellowship grants) as a condition of receiving the degree, the compensation for the services may be excluded from gross income.

Does Your Grant Qualify

If there is some doubt as to the qualification of your grant, you first should consult the grantor. He may have received advice from the Internal Revenue Service about its appropriate tax treatment. You may also write to the District Director of the Internal Revenue Service for the district in which you reside or to the Commissioner of Internal Revenue, Washington, D.C. 20224, Attention: T:I:I:, for further information. Be sure to request the information as soon as possible, so that you can receive a timely answer for filing your return. If you request advice by mail be sure to include:

1) **A copy of the application for the grant.**
2) **A copy of the grant itself.**
3) **A statement as to whether you are a candidate for**

a degree. If not, include a list of grants received since January 1, 1954, while you were not a candidate for a degree, showing amounts excluded as scholarships and fellowship grants and the number of months for which such amounts were excluded.

4) A statement as to whether any amounts are received specifically to cover expenses for travel, research, clerical help, or equipment incident to the scholarship or fellowship grant.

5) A statement showing precisely what your duties and obligations are under the grant; for example, whether you have freedom of choice in your studies or research or they are performed subject to supervision and control; also, whether they are accomplished during the course of a specific project of the grantor.

6) A copy of any published literature or pamphlets describing the grant.

Taxation of Scholarship and Fellowship Grants

If your grant qualifies as a scholarship or fellowship grant, then the extent of the amount excludable from income will be determined by whether or not you are a candidate for a degree.

Candidate for Degree

A candidate for a degree is an individual, whether an undergraduate or a graduate, who is pursuing studies or conducting research to meet the requirements for an academic or professional degree conferred by a college or university. It is not essential that the study or research be pursued or conducted at an educational institution that confers these degrees if its purpose is to meet the requirements for a degree of a college or university that does confer them. A student who receives a scholarship for study at a secondary school or other educational institution is considered to be a candidate for a degree.

The scholarship or fellowship grant of a candidate for a degree is fully excluded from income for the following:

1) The basic scholarship or fellowship grant, which consists of the full amount of the grant and the value of any contributed services and accommodations (for example, room and board); plus

2) Any amount received incident to the grant that is **specifically designated** to cover expenses for travel (including meals and lodging while traveling and an allowance for travel of the individual's family), research, clerical help, and equipment. To be excluded from income these amounts must actually be spent for the purpose of the grant.

Amounts received under the grant that represent payments for teaching, research, or other part-time employment required as a condition for receiving the grant are taxable, unless required as a condition of receiving a degree. If the grant also includes amounts for travel, research, clerical help, and equipment, the portion of these amounts attributable to the compensation is also included in income.

Studies leading to certification to practice a profession do not qualify you as a candidate for a degree.

Example 1. Miss Harris, a registered nurse, received a grant from a charitable foundation to attend a local university to take training leading to certification as a psychiatric nurse. Her studies for certification are not equivalent to being a candidate for a degree.

Example 2. Mr. Smith, who possesses a Ph.D. degree in psychology, accepted a grant from an educational institution to pursue a 4-year study program leading to certification enabling him to practice psychoanalysis.

The study program does not qualify Mr. Smith as a candidate for a degree.

Graduate student teaching assistantships. Generally, such teaching assistantships are includable in income. To be excludable from income, the graduate student teaching assistantship must meet the general requirements of a scholarship or fellowship grant. (See "Scholarship and Fellowship Grants," on page 2.)

It is immaterial that the teaching requirement is imposed on all candidates for the graduate degree since the exclusion from income is inapplicable unless it is **first** established that a scholarship or fellowship grant **exists.**

If you received 2 or more grants during the year, all the amounts should be totaled to determine what portion may be excluded from income. If these amounts are received during the same month or months within the year, each month is counted only once in determining the number of months in which you received amounts under the grants.

Not a Candidate for Degree

Individuals who are not candidates for degrees treat their scholarships or fellowship grants for tax purposes, in the following manner:

1) The basic grant, which consists of the amount of the scholarship or fellowship plus the value of contributed services and accommodations such as room and board received incident to the grant, is excluded from income in any tax year to the extent of $300 times the number of months for which amounts under the grant were received during that year. There is a further limitation to the amount of this exclusion, discussed under the "36-month limit;" below.

2) Amounts received incident to the grant that are specifically designated to cover expenses for travel (including meals and lodging while traveling, and an allowance for travel of the individual's family), research, clerical help, and equipment are fully excluded if actually spent for the stated purposes, but see below.

For an individual who is not a candidate for a degree to receive the tax benefit described above, the grantor of the scholarship or fellowship grant must be one of the following:

1) A nonprofit organization exempt from Federal income tax and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or the prevention of cruelty to children or animals;

2) A foreign government;

3) An international organization, or a binational or multinational educational and cultural foundation or commission created or continued pursuant to the Mutual Educational and Cultural Exchange Act of 1961 (the Fulbright Hays Act); or

4) The United States, or an instrumentality or agency thereof, a state, or a possession of the United States, or any political subdivision thereof, or the District of Columbia.

If the grantor is **not** one of these the grant is taxable income.

The limitation of $300 per month applies only to the basic grant. It does not apply to amounts received pertaining to the grant that are specifically designated to cover expenses for travel, research, clerical help, or equipment. Such amounts are generally entirely excludable if they are actually spent for these purposes during the term of the scholarship or fellowship grant or within a reasonable time before and after that term. If the amounts are not spent for these purposes they must be included in gross income unless they are returned to the grantor. If the amounts received to cover these expenses are not specifically so designated in the grant they are taxable whether or not spent.

36-month limit. The $300 per month exclusion may not be claimed for an aggregate of more than 36 months. These 36 months need not be consecutive. Each month for which such an individual receives (or has received) a grant counts, including those months during which he may have received less than $300. The claiming of the exclusion for the maximum period of 36 months by an individual who is not a candidate for a degree will not prevent the individual from claiming a further exclusion, as explained earlier in this publication, should he or she become a candidate for a degree.

If the basic grant becomes taxable because of the expiration of the 36-month benefit period, amounts pertaining to the basic grant received for travel, research, clerical help, or equipment also become taxable.

Example 1. Mr. Baker, who is not a candidate for a degree and has not exhausted his 36-month benefit period, was awarded a postdoctorate fellowship by a tax-exempt U.S. foundation to pursue specified studies at a university in State Y. Under the terms of the grant he is to receive $500 per month for the nine-month period beginning September 1972. He is also to receive $250 for research supplies. The State Y Educational Commission awarded him $400 to cover travel expenses. The university is contributing room and board, which has a value of $100 a month. He computes the amount of taxable income for the years 1972 and 1973 in the following manner:

1972

Fellowship (4 months x $500)	$2,000
Contributed room and board (4 months x $100)	400
Travel expenses $400	—0—
Research supplies $250	—0—
The last two items are excluded if they are spent for the designated purposes.	
Total	$2,400
Exclusion (4 months x $300)	1,200
Amount subject to tax	$1,200

1973

Fellowship (5 months x $500)	$2,500
Contributed room and board (5 months x $100)	500
Total	$3,000
Exclusion (5 months x $300)	1,500
Amount subject to tax	$1,500

Example 2. All the facts are the same as in Example 1, except that Mr. Baker received his entire fellowship of $4,500 (9 months x $500) in September 1972.

1972

Fellowship (9 months x $500)	$4,500
Contributed room and board (4 months x $100)	400
Total	$4,900
Exclusion (9 months x $300)	2,700
Amount subject to tax	$2,200

1973

Contributed room and board (5 months x $100)	$ 500
Exclusion	—0—
Total	$ 500

Mr. Baker has no exclusion in 1973 because his $300 per month exclusion for the first five months of 1973 was applied in 1972. The grant must be considered for tax purposes in the year in which it is received, The amounts he received for travel and research supplies are not included in income if they are spent for the designated purposes.

Reprinted from: Internal Revenue Service Publication 520 (Revised October 1973)

Publication and Film List

Publications

Americans and the Arts, Associated Councils of the Arts, 1974.
Highlights of a public opinion survey of American's attitudes toward the arts and cultural activities.
Available from: ACA Publications
1564 Broadway
New York, New York 10036
Price: $2.00 prepaid

Artists in Schools, Like a humming in the air, National Endowment for the Arts, 1973.
This book recounts impressions of Bennett Schiff as he witnessed musicians, poets, dancers, sculptors, city planners, and filmmakers working in elementary and secondary schools in Alabama, California, Minnesota, Nebraska, Rhode Island, and Wyoming in 1972.
Available from: Program Information Office
National Endowment for the Arts
Washington, D.C. 20506
Price: Free

Cultural Directory: Guide to Federal Funds and Services for Cultural Activities, Associated Councils of the Arts and the Federal Council on the Arts and the Humanities, 1975.
Comprehensive guide to more than 250 Federal Government programs offering funds and/or services to individuals, groups and cultural institutions. This publication also describes 47 cultural advisory groups and outlines laws of particular interest to the arts community. Paperbound, fully indexed, 365 pages.
Available from: ACA Publications
1564 Broadway
New York, New York 10036
Price: $4.00 prepaid

"The Cultural Post," National Endowment for the Arts, (published four to five times a year).
Described as "a new vehicle for cultural ideas" and "an officially occasional publication and not a journal of record in any sense" by Nancy Hanks, Chairman of the National Endowment for the Arts, this publication aims at giving timely information on programs, grant projects, and information from the field.
Available from: Program Information Office
National Endowment for the Arts
Washington, D.C. 20506
Price: Free

Federal Funding Sources for Cultural Facilities, National Endowment for the Arts, 1974
Distillation of material from *Cultural Directory* (see above) and *A Guide to Federal Programs: Programs and Activities Related to Historic Preservation* (published by the National Trust for Historic Preservation).
Available from: Architecture + Environmental Arts Program
National Endowment for the Arts
Washington, D.C. 20506
Price: Free

Guide to Programs, National Endowment for the Arts, (published every July).
Booklet outlines all areas of assistance and grant programs of the Arts Endowment with eligibility requirements and application deadlines.
Available from: Program Information Office
National Endowment for the Arts
Washington, D.C. 20506
Price: Free

National Endowment for the Arts, What It Is — What It does, National Endowment for the Arts.
Brochure giving a brief description of Endowment goals, structure, and programs. Available in English, French, German, Japanese, and Spanish.
Available from: Program Information Office
National Endowment for the Arts
Washington, D.C. 20506
Price: Free

Films The following films will be available after September 1, 1975 from:

National Endowment for the Arts Film Library
600 Grand Avenue
Ridgefield, New Jersey 07657

The borrower pays return postage and insurance only.

*Dancers in Schools** 16mm color 28 minutes
This film documents demonstration/workshops conducted in Alabama and California by Murray Louis, Virginia Tanner, and Bella Lewitzky as part of the Artists-in-Schools Program that is jointly funded by the National Endowment for the Arts and the U.S. Office of Education.
Filmmaker: D.A. Pennebaker

Design for People. . .Or Maybe Not 16mm color 12 minutes
This film portrays selected citizens' reactions to federal publications, stamps, signs, and educational material. It focuses on the need for the designer of visual materials to clearly address the specific needs of people. This movie was prepared for the Second Federal Deisgn Assembly, part of an effort to achieve excellence in federal design.

*Move** 16mm color 28 minutes
Documentary film on aspects of the Dance component of the Artists-in-Schools Program. This film is only to be shown with *Dancers in Schools*. It includes San Francisco conference of dance company members, dance movement teachers and administrators and the residency of the Bella Lewitzky Dance Company in Reno, Nevada.
Filmmaker: Steeg Producations, Inc.

Music in the Air 16mm color 28 minutes
Documentary film on music component of the Artists-in-Schools Program in West Virginia and Louisiana during the 1972-73 school year.
Filmmaker: Don Lenzer

See-Touch-Feel 16mm color 28 minutes
This film documents the 1969 pilot visual arts component of the Artists-in-Schools Program.
Filmmaker: Donald Wrye

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* *Dancers in Schools* and *Move* will be shipped together for combined presentation.

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